

The listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1.-30. (Canceled)

31. (Currently Amended) A semiconductor device comprising:

a first substrate;

~~a first circuit comprising~~ a thin film transistor over said first substrate;

a source region, a drain region and a channel formation region in said thin film transistor;

a source wiring electrically connected with said source region;

a second substrate opposing to said first substrate;

~~a second circuit under~~ wiring connected with said second substrate;

~~a connecting wiring for electrically connecting to said first circuit and said second circuit~~ thin film transistor, said connecting wiring comprising:

a metallic film over said first substrate; and

a transparent conductive film over said metallic film; [[and]]

an anisotropic conductive film for electrically connecting said wiring connected with said second substrate and said connecting wiring; and

~~an insulating film covering a side surface~~ being in contact with a side edge of said metallic film,

wherein said metallic film has a taper shape, [[and]]

wherein said thin film transistor comprises a semiconductor film[.], and

wherein said metallic film comprises a same material as that of said source wiring.

32. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 31 wherein the insulating film comprises ~~[[the]]~~ a same material as that contained in an insulating film between a gate wiring and a source wiring of the thin film transistor.

33. (Canceled)

34. (Canceled)

35. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 31 wherein a thickness of the metallic film is between 100 nm and 1  $\mu\text{m}$ .

36. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 31 wherein the metallic film comprises Al.

37. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 31 wherein the metallic film comprises W.

38. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 31 wherein the metallic film is a lamination film comprising a W layer and a layer comprising W and N.

39. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 31 wherein a thickness of the transparent conductive film is between 50 nm and 0.5  $\mu\text{m}$ .

40. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 31 wherein the transparent conductive film comprises zinc oxide.

41. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 31 wherein the transparent conductive film comprises zinc oxide and indium oxide.

42. (Currently Amended) The semiconductor device ~~[[of]]~~ according to claim 31 wherein said semiconductor device is one of a liquid crystal display device and EL display device.

43. (Currently Amended) A semiconductor device comprising:  
a first substrate;  
~~a first circuit comprising~~ a thin film transistor over said first substrate;  
a source region, a drain region and a channel formation region in said thin film transistor;  
a source wiring electrically connected with said source region;  
a second substrate opposing to said first substrate;  
~~a second circuit under~~ wiring connected with said second substrate;  
a connecting wiring for electrically connecting to ~~said first circuit and said second circuit~~ thin film transistor, said connecting wiring comprising:  
a metallic film over said first substrate; and  
a transparent conductive film over said metallic film;  
an anisotropic conductive film for electrically connecting said wiring connected with said second substrate and said connecting wiring;  
a column-shape spacer formed over said thin film transistor for maintaining a space between said first substrate and said second substrate; and  
an insulating film ~~covering a side surface~~ being in contact with a side edge of said metallic film comprising a same material as that of the column-shape spacer,  
wherein said metallic film has a taper shape, ~~[[and]]~~  
wherein said thin film transistor comprises a semiconductor film~~[[.]],~~ and

wherein said metallic film comprises a same material as that of said source wiring.

44. (Canceled)

45. (Canceled)

46. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 43 wherein a thickness of the metallic film is between 100 nm and 1  $\mu$ m.

47. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 43 wherein the metallic film comprises Al.

48. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 43 wherein the metallic film comprises W.

49. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 43 wherein the metallic film is a lamination film comprising a W layer and a layer comprising W and N.

50. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 43 wherein a thickness of the transparent conductive film is between 50 nm and 0.5  $\mu$ m.

51. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 43 wherein the transparent conductive film comprises zinc oxide.

52. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 43 wherein the transparent conductive film comprises zinc oxide and indium oxide.

53. (Currently Amended) The semiconductor device ~~[[of]]~~ according to claim 43 wherein said semiconductor device is one of a liquid crystal display device and EL display device.

54. (Canceled)

55. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 31 wherein the connecting wiring is formed of the same materials as those of a source wiring and a drain wiring of the thin film transistor.

56. (Currently Amended) A semiconductor device ~~[[of]]~~ according to claim 43 wherein the connecting wiring is formed of the same materials as those of a source wiring and a drain wiring of the thin film transistor.

57. (Previously Presented) A semiconductor device according to claim 31, wherein said insulating film is formed along a longer side and a shorter side of said metallic film.

58. (Previously Presented) A semiconductor device according to claim 43, wherein said insulating film is formed along a longer side and a shorter side of said metallic film.